

**Illinois Department of Revenue  
Regulations**

<b>Title 86 Part 390 Section 390.110 Incorporation of Use Tax Regulations by Reference</b>
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**TITLE 86: REVENUE**

**PART 390  
METRO EAST MASS TRANSIT DISTRICT USE TAX**

**Section 390.110 Incorporation of Use Tax Regulations by Reference**

To avoid needless repetition, the substance and provisions of all Use Tax Regulations (86 Ill. Adm. Code 150), except Subpart A as it pertains to subject matter and rate and Subpart G as it pertains to registration of out-of-State retailers, are incorporated herein by reference and made a part hereof.

(Source: Amended at 15 Ill. Reg. 5815, effective April 5, 1991)